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This listing of claims will replace all prior versions and listings of claims in the  
Application.

Listing of Claims:

Claims 1 - 10

(Cancelled)

Amendment to the Claims:

11. (New) A valve plate assembly having a plurality of reed valves; each reed valve comprising a reed, a port which is opened and closed by the reed, and damper means for mechanically damping motion of the reed; the damper means comprising a tube which is attached to a valve plate, which extends vertically into a suction gas chamber, which is in communication with the port on a side of the port remote from the reed, and which is of such a size that, in use of the valve plate assembly, the tube contains a column of fluid which is sufficient to provide substantial mechanical damping of the motion of the reed.

CH 12. (New) A valve assembly according to claims 11 in which the tube is such that it extends vertically above the port.

13. (New) A valve assembly according to claim 11 in which the port is in a valve plate, and in which the length of the tube is greater than the diameter of the port.

14. (New) A valve assembly according to claim 13 in which the length of the tube is at least twice the diameter of the port.

15. (New) A compressor or a pump when including a valve assembly according to claim 11.